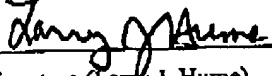


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Signature (Larry J. Hume)

Docket No.: 22040-00030-US  
(PATENT)

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:  
Yukio Koyanagi

Confirmation No.: 2393

Application No.: 10/708,394

Filed: February 27, 2004

Art Unit: 2644

For: SOUND QUALITY ADJUSTING DEVICE  
AND FILTER DEVICE USED THEREFOR,  
SOUND QUALITY ADJUSTING METHOD,  
AND FILTER DESIGNING METHOD

Examiner: L. S. Lao

**AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION**

**MS Amendment**  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**March 1, 2006**

Dear Sir:

**INTRODUCTORY COMMENTS**

In response to the Office Action dated December 1, 2005, please amend the above-identified U.S. patent application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 7 of this paper.

No fees are believed to be due with this amendment.

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